

-----	X	
<u>In re</u>	:	Chapter 11
	:	
BEARINGPOINT, INC., <u>et al.</u> ,	:	09-10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
-----	X	

STATE OF NEW YORK :  
 :  
 : SS:  
COUNTY OF SUFFOLK :

1. I am a Senior Project Manager employed by The Garden City Group, Inc., the claims and noticing agent for the debtors and debtors-in-possession (the “Debtors”) in the above-captioned proceeding. Our business address is 105 Maxess Road, Melville, New York 11747.
2. On March 12, 2009, at the direction of Weil, Gotshal & Manges LLP (“Weil”), counsel for the Debtors, I caused a true and correct copy of the following document to be served by first class mail on the parties on the master service list (the “MSL Parties”) annexed hereto as Exhibit “A”:

3. On March 12, 2009, at the direction of Weil, I caused true and correct copies of the following documents to be served by email on the MSL Parties for which an email address was available, by fax on the MSL Parties for which an email address was not available, or by overnight mail to the MSL Parties for which neither an email address or fax number was

available, as set forth on the service lists annexed hereto as Exhibits “B”, “C” and “D”, respectively:

Notice of Agenda of Matters Scheduled for Hearing on March 13, 2009 at 9:45 a.m. [Docket No. 200];

Notice of First Supplemental Declaration and Disclosure Statement of Alfredo R. Perez Pursuant to Bankruptcy Code Sections 327, 328(a), 329 and 504 and Federal Rules of Bankruptcy Procedure 2014(a) and 2016(b) in Support of Debtors’ Application for Authorization to Employ and Retain Weil, Gotshal & Manges LLP as Attorneys for the Debtors *Nunc Pro Tunc* to the Commencement Date [Docket No. 202]; and

Notice of First Supplemental Declaration of Bradley A. Robins Pursuant to Bankruptcy Code Sections 327, 328(a), 329 and Federal Rule of Bankruptcy Procedure 2014(a) in Support of Debtors’ Motion for Authorization to Employ and Retain Greenhill & Co., LLC as Financial Advisor and Investment Banker for the Debtors, *Nunc Pro Tunc* to the Commencement Date [Docket No. 203]

4. I certify under penalty of perjury that, to the best of my knowledge, the foregoing is true and correct.

/s/ Karen Petriano  
Karen Petriano

Sworn to before me this 16<sup>th</sup> day of  
March, 2009

/s/ Barbara Keane  
Notary Public  
No. 01KE4760720  
Qualified in Suffolk County  
Commission Expires Feb. 28, 2011

# EXHIBIT A

U.S. BANKRUPTCY COURT, SDNY  
HON. ROBERT E. GERBER (CHAMBERS)  
ONE BOWLING GREEN  
NEW YORK, NY 10004

OFFICE OF THE U.S. TRUSTEE FOR S.D.N.Y.  
ATTN: SERENE NAKANO, ESQ.  
33 WHITEHALL STREET  
21ST FLOOR  
NEW YORK, NY 10004

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
ATTN: LUC DESPINS, ESQ.  
PARK AVENUE TOWER  
75 EAST 55TH ST, 1ST FL  
NEW YORK, NY 10022

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
ATTN: LESLIE A. PLASKON, ESQ.  
PARK AVENUE TOWER  
75 EAST 55TH ST, 1ST FL  
NEW YORK, NY 10022

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
ATTN: KRISTINE SHYROCK, ESQ.  
PARK AVENUE TOWER  
75 EAST 55TH ST, 1ST FL  
NEW YORK, NY 10022

ROPES & GRAY LLP  
ATTN: MARK R. SOMERSTEIN, ESQ.  
1211 AVENUE OF THE AMERICAS  
NEW YORK, NY 10036

ROPES & GRAY LLP  
ATTN: MARK I. BANE, ESQ.  
1211 AVENUE OF THE AMERICAS  
NEW YORK, NY 10036

ROPES & GRAY LLP  
ATTN: SHUBA SATYAPRASAD  
ONE INTERNATIONAL PLACE  
BOSTON, MA 02110

BRACEWELL & GIULIANI LLP  
ATTN: MARK B. JOACHIM, ESQ.  
1177 AVENUE OF THE AMERICAS  
19TH FLOOR  
NEW YORK, NY 10036

BRACEWELL & GIULIANI LLP  
ATTN: ROBERT T. CAREY, ESQ.  
1177 AVENUE OF THE AMERICAS  
19TH FLOOR  
NEW YORK, NY 10036

BRACEWELL & GIULIANI LLP  
ATTN: ARIK PREIS, ESQ.  
1177 AVENUE OF THE AMERICAS  
19TH FLOOR  
NEW YORK, NY 10036

LAW DEBENTURE TRUST COMPANY OF NEW YORK  
ATTN: ROBERT BICE  
400 MADISON AVENUE  
SUITE 4D  
NEW YORK, NY 10017

THE BANK OF NEW YORK  
ATTN: DAVID M. KERR, VP  
101 BARCLAY STREET, 8W  
NEW YORK, NY 10286

FRIEDMAN FLEISCHER & LOWE LLC  
ATTN: SPENCER C. FLEISCHER  
ONE MARITIME PLAZA  
SUITE 1000  
SAN FRANCISCO, CA 94111

BINGHAM MCCUTCHEN LLP  
ATTN: NEIL W. TOWNSEND, ESQ.  
299 PARK AVENUE  
NEW YORK, NY 10022

UNITED STATES ATTORNEY'S OFFICE  
ATTN: CLAIMS UNIT - ROOM 417  
ONE ST. ANDREWS PLAZA  
NEW YORK, NY 10007

UNITED STATES DEPT. OF JUSTICE  
ATTN: ERIC H. HOLDER, JR., ATTORNEY GENERAL  
950 PENNSYLVANIA AVENUE, NW  
WASHINGTON, DC 20530

UNITED STATES ATTORNEYS OFFICE  
ATTN: LEV DASSIN, USA  
ONE ST. ANDREWS PLAZA  
NEW YORK, NY 10007

INTERNAL REVENUE SERVICE  
ATTN: LEGAL DEPARTMENT  
31 HOPKINS PLAZA  
MAIL STOP RM 1150  
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY  
ATTN: OFFICE OF GENERAL COUNSEL  
1500 PENNSYLVANIA AVENUE, NW  
WASHINGTON, DC 20220

INTERNAL REVENUE SERVICE  
ATTN: INSOLVENCY SECTION  
PO BOX 21126  
PHILADELPHIA, PA 19114

INTERNAL REVENUE SERVICE  
ATTN: LEGAL DEPARTMENT  
290 BROADWAY  
NEW YORK, NY 10007

SECURITIES AND EXCHANGE COMMISSION  
ATTN: MARK SCHONFELD, REGIONAL DIRECTOR  
3 WORLD FINANCIAL CENTER  
SUITE 400  
NEW YORK, NY 10281

SECURITIES AND EXCHANGE COMMISSION  
ATTN: ANDREW N. VOLLMER, ACTING GEN. COUNSEL  
100 F STREET, ND  
WASHINGTON, DC 20549

NEW YORK STATE DEPT TAXATION & FINANCE  
ATTN: BANKRUPTCY/SPECIAL PROC. SECT.  
PO BOX 5300  
ALBANY, NY 12205

NEW YORK STATE UNEMPLOYMENT INS. FUND  
ATTN: LEGAL DEPARTMENT  
PO BOX 551  
ALBANY, NY 12201

NEW YORK CITY DEPT. OF FINANCE  
ATTN: LEGAL AFFAIRS - DEVORA COHN  
345 ADAMS ST- 3RD FLOOR  
BROOKLYN, NY 11201

OFFICE OF THE ATTORNEY GENERAL  
ANDREW M. CUOMO  
120 BROADWAY  
NEW YORK, NY 10271

MISSOURI DEPT OF REVENUE  
STEVEN A. GINTHER  
301 W. HIGH STREET, ROOM 670  
PO BOX 475  
JEFFERSON CITY, MO 65105

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
LUC. A. DESPINS, ESQ.  
75 EAST 55TH STREET  
NEW YORK, NY 10022

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
LESLIE A. PLASKIN, ESQ  
75 EAST 55TH STREET  
NEW YORK, NY 10022

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
KRISTINE M. SHRYOCK, ESQ.  
75 EAST 55TH STREET  
NEW YORK, NY 10022

BARTLETT HACKETT FEINBERG PC  
FRANK F. MCGINN  
155 FEDERAL STREET  
9TH FLOOR  
BOSTON, MA 02110

THE PORT AUTHORITY OF NY AND NJ  
MILTON H. PACTHER, ESQ.  
225 PARK AVENUE SOUTH  
13TH FLOOR  
NEW YORK, NY 10003

THE PORT AUTHORITY OF NY AND NJ  
KATHLEEN M. COLLINS, ESQ.  
225 PARK AVENUE SOUTH  
13TH FLOOR  
NEW YORK, NY 10003

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
ROBERT MCL. BOOTE, ESQ.  
1735 MARKET STREET  
51ST FLOOR  
PHILADELPHIA, PA 19103

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
JEFFREY MEYERS, ESQ.  
1735 MARKET STREET  
51ST FLOOR  
PHILADELPHIA, PA 19103

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
TOBEY M. DALUZ, ESQ.  
919 N. MARKET STREET  
12TH FLOOR  
WILMINGTON, DE 19801

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
JOSHUA ZUGERMAN, ESQ.  
919 N. MARKET STREET  
12TH FLOOR  
WILMINGTON, DE 19801

PILLSBURY WINTHROP SHAW PITTMAN LLP  
GIANNI DIMOS  
1540 BROADWAY  
NEW YORK, NY 10036

JOHN MARK STERN  
ASST ATTORNEY GENL  
BANKRUPTCY & COLLECTIONS DIVISION  
P.O. BOX 12548  
AUSTIN, TX 78711

PACHULSKI STANG ZIEHL & JONES LLP  
ATTN: MARIA A BOVE  
780 THIRD AVENUE  
36TH FLOOR  
NEW YORK, NY 10017

EXIGEN GROUP  
ATTN: STUART SCHNECK, ESQ  
505 MONTGOMERY STREET  
SAN FRANCISCO, CA 94111

BRYAN CAVE LLP  
ATTN: LAWRENCE P. GOTTESMAN, ESQ,  
1290 AVENUE OF THE AMERICAS  
NEW YORK, NY 10104

BRYAN CAVE LLP  
ATTN: MICHELLE MCMAHON, ES  
1290 AVENUE OF THE AMERICAS  
NEW YORK, NY 10104

LOWENSTEIN SANDLER PC  
VINCENT D'AGOSTINO, ESQ  
65 LIVINGSTON AVENUE  
ROSELAND, NJ 07068

AT&T INC.  
JAMES W. GRUDUS, ESQ.  
LAW GROUP COUNSEL  
ONE AT&T WAY, ROOM 3A218  
BEDMINSTER, NJ 07921

HERRICK, FEINSTEIN LLP  
PAUL RUBIN  
TWO PARK AVENUE  
NEW YORK, NY 10016

CANON BUSINESS SOLUTIONS, INC.  
RUTH WEINSTEIN  
1 CANON PLAZA  
LAKE SUCCESS, NY 11042

BROWN & CONNERY LLP  
DONALD K. LUDMAN, ESQ.  
6 NORTH BROAD STREET  
WOODBURY, NJ 08096

LINEBARGER GOGGAN BLAIR & SAMPSON LLP  
DAVID G. AELVOET  
TRAVIS BUILDING  
711 NAVARRO, SUITE 300  
SAN ANTONIO, TX 78205

GARDERE WYNNE SEWELL LLP  
DEIRDRE B. RUCKMAN  
1601 ELM STREET  
SUITE 3000  
DALLAS, TX 75201

COWLES & THOMPSON P.C.  
WILLIAM L. SIEGEL  
901 MAIN STREET  
SUITE 3900  
DALLAS, TX 75202

BINGHAM MCCUTCHEN LLP  
JEFFREY S. SABIN  
399 PARK AVENUE  
NEW YORK, NY 10022

BINGHAM MCCUTCHEN LLP  
ANTHONY CARBONE  
399 PARK AVENUE  
NEW YORK, NY 10022

BINGHAM MCCUTCHEN LLP  
NEIL W. TOWNSEND  
399 PARK AVENUE  
NEW YORK, NY 10022

BINGHAM MCCUTCHEN LLP  
JAMES R. SOMMER  
399 PARK AVENUE  
NEW YORK, NY 10022

BINGHAM MCCUTCHEN LLP  
P. SABIN WILLETT  
ONE FEDERAL STREET  
BOSTON, MA 01220

BINGHAM MCCUTCHEN LLP  
ANDREW J. GALLO  
ONE FEDERAL STREET  
BOSTON, MA 01220

BINGHAM MCCUTCHEN LLP  
IAN M. WENNIGER  
ONE FEDERAL STREET  
BOSTON, MA 01220

BINGHAM MCCUTCHEN LLP  
JASON L. WATKINS  
ONE FEDERAL STREET  
BOSTON, MA 01220

BINGHAM MCCUTCHEN LLP  
PETER H. BRUHN  
ONE STATE STREET  
HARTFORD, CT 06103

BINGHAM MCCUTCHEN LLP  
KATHERINE DOBSON  
ONE STATE STREET  
HARTFORD, CT 06103

FILARDI LAW OFFICES LLC  
CHARLES J. FILARDI, JR  
65 TRUMBULL STREET  
SECOND FLOOR  
NEW HAVEN, CT 06510

SIRLIN GALLOGLY & LESSER, P.C.  
DANA S. PLON, ESQ  
1529 WALNUT STREET  
SUITE 600  
PHILADELPHIA, PA 19102

LINEBARGER GOGGAN BLAIR & SAMPSON LLP  
ELIZABETH WELLER  
2323 BRYAN STREET  
SUITE 1600  
DALLAS, TX 75201

SHENWICK & ASSOCIATES  
JAMES H. SHENWICK  
655 THIRD AVENUE  
20TH FLOOR  
NEW YORK, NY 10017

DECHERT LLP  
G. ERIC BRUNSTAD, JR  
90 STATE HOUSE SQUARE  
HARTFORD, CT 06103

DECHERT LLP  
DONALD M. BADACZEWSKI  
90 STATE HOUSE SQUARE  
HARTFORD, CT 06103

YALE UNIVERSITY  
BRIAN N. LIZOTTE, OFFICE OF VP  
2 WHITNEY AVENUE  
6TH FLOOR  
NEW HAVEN, CT 06510



PA OFFICE OF ATTORNEY GENERAL  
ATTN; THOMAS W. CORBETT, JR  
21 S 12TH STREET  
3RD FLOOR  
PHILADELPHIA, PA 19107

BUCHALTER NEMER, A PROF.CORP  
SHAWN M. CHRISTIANSON, ESQ  
333 MARKET STREET  
25TH FLOOR  
SAN FRANCISCO, CA 94105

ROTHSCHILD, BARRY & MYERS LLP  
JOHN D. SILK  
55 W. MONROE STREET  
SUITE 3900  
CHICAGO, IL 60603

## EXHIBIT B

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
ATTN: LUC DESPINS, ESQ.  
lucdespins@paulhastings.com

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
ATTN: LESLIE A. PLASKON, ESQ.  
leslieplaskon@paulhastings.com

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
ATTN: KRISTINE SHYROCK, ESQ.  
kristineshryock@paulhastings.com

ROPES & GRAY LLP  
ATTN: MARK R. SOMERSTEIN, ESQ.  
mark.somerstein@ropesgray.com

ROPES & GRAY LLP  
ATTN: MARK I. BANE, ESQ.  
mark.bane@ropesgray.com

BRACEWELL & GIULIANI LLP  
ATTN: MARK B. JOACHIM, ESQ.  
mark.joachim@bgllp.com

BRACEWELL & GIULIANI LLP  
ATTN: ROBERT T. CAREY, ESQ.  
robert.carey@bgllp.com

BRACEWELL & GIULIANI LLP  
ATTN: ARIK PREIS, ESQ.  
Arik.Preis@bgllp.com

THE BANK OF NEW YORK  
ATTN: DAVID M. KERR, VP  
loretta.lundberg@bnymellon.com

FRIEDMAN FLEISCHER & LOWE LLC  
ATTN: SPENCER C. FLEISCHER  
sfleischer@fflparkers.com

BINGHAM MCCUTCHEN LLP  
ATTN: NEIL W. TOWNSEND, ESQ.  
neil.townsend@bingham.com

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
LUC. A. DESPINS, ESQ.  
lucdespins@paulhastings.com

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
LESLIE A. PLASKIN, ESQ.  
leslieplaskon@paulhastings.com

PAUL, HASTINGS, JANOFSKY & WALKER LLP  
KRISTINE M. SHRYOCK, ESQ.  
kristineshryock@paulhastings.com

BARTLETT HACKETT FEINBERG PC  
FRANK F. MCGINN  
ffm@bostonbusinesslaw.com

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
ROBERT MCL. BOOTE, ESQ.  
boote@ballardspahr.com

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
JEFFREY MEYERS, ESQ.  
meyers@ballardspahr.com

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
TOBEY M. DALUZ, ESQ.  
daluzt@ballardspahr.com

BALLARD SPAHR ANDREWS & INGERSOLL, LLP  
JOSHUA ZUGERMAN, ESQ.  
zugermanj@ballardspahr.com

PILLSBURY WINTHROP SHAW PITTMAN LLP  
GIANNI DIMOS  
gianni.dimos@pillsburylaw.com

JOHN MARK STERN  
ASST ATTORNEY GENL  
john.stern@oag.state.tx.us

PACHULSKI STANG ZIEHL & JONES LLP  
ATTN: MARIA A BOVE  
mbove@pszjlaw.com

BRYAN CAVE LLP  
ATTN: LAWRENCE P. GOTTESMAN, ESQ.  
lawrence.gottesman@bryancave.com

BRYAN CAVE LLP  
ATTN: MICHELLE MCMAHON, ESQ.  
michelle.mcmahon@bryancave.com

LOWENSTEIN SANDLER PC  
VINCENT D'AGOSTINO, ESQ.  
vdagostino@lowenstein.com

AT&T INC.  
JAMES W. GRUDUS, ESQ.  
james.grudus@att.com

HERRICK, FEINSTEIN LLP  
PAUL RUBIN  
prubin@herrick.com

CANON BUSINESS SOLUTIONS, INC.  
RUTH WEINSTEIN  
rweinstein@cusa.canon.com

BROWN & CONNERY LLP  
DONALD K. LUDMAN, ESQ.  
dludman@brownconnery.com

COWLES & THOMPSON P.C.  
WILLIAM L. SIEGEL  
bsiegel@cowlesthompson.com

BINGHAM MCCUTCHEN LLP  
JEFFREY S. SABIN  
jeffrey.sabin@bingham.com

BINGHAM MCCUTCHEN LLP  
ANTHONY CARBONE  
anthony.carbone@bingham.com

BINGHAM MCCUTCHEN LLP  
NEIL W. TOWNSEND  
neil.townsend@bingham.com

BINGHAM MCCUTCHEN LLP  
JAMES R. SOMMER  
james.sommer@bingham.com

BINGHAM MCCUTCHEN LLP  
P. SABIN WILLETT  
sabin.willett@bingham.com

BINGHAM MCCUTCHEN LLP  
ANDREW J. GALLO  
andrew.gallo@bingham.com

BINGHAM MCCUTCHEN LLP  
IAN M. WENNIGER  
ian.wenniger@bingham.com

BINGHAM MCCUTCHEN LLP  
JASON L. WATKINS  
jason.watkins@bingham.com

BINGHAM MCCUTCHEN LLP  
PETER H. BRUHN  
peter.bruhn@bingham.com

BINGHAM MCCUTCHEN LLP  
KATHERINE DOBSON  
katherine.dobson@bingham.com

FILARDI LAW OFFICES LLC  
CHARLES J. FILARDI, JR  
charles@filardi-law.com

SIRLIN GALLOGLY & LESSER, P.C.  
DANA S. PLON, ESQ  
dplon@sirlinlaw.com

LINEBARGER GOGGAN BLAIR & SAMPSON LLP  
ELIZABETH WELLER  
dallas.bankruptcy@publicans.com

SHENWICK & ASSOCIATES  
JAMES H. SHENWICK  
jhs7@att.net

DECHERT LLP  
G. ERIC BRUNSTAD, JR  
eric.brunstad@dechert.com

DECHERT LLP  
DONALD M. BADACZEWSKI  
donald.badaczewski@dechert.com

YALE UNIVERSITY  
BRIAN N. LIZOTTE, OFFICE OF VP  
brian.lizotte@yale.edu

PA OFFICE OF ATTORNEY GENERAL  
ATTN: THOMAS W. CORBETT, JR  
crmomjian@attorneygeneral.gov

BUCHALTER NEMER, A PROF.CORP  
SHAWN M. CHRISTIANSON, ESQ  
schristianson@buchalter.com

ROTHSCHILD, BARRY & MYERS LLP  
JOHN D. SILK  
silk@rbmchicago.com

# EXHIBIT C

OFFICE OF THE U.S. TRUSTEE FOR S.D.N.Y.  
ATTN: SERENE NAKANO, ESQ.  
(212) 668-2255

ROPES & GRAY LLP  
ATTN: SHUBA SATYAPRASAD  
617-235-9808

LAW DEBENTURE TRUST COMPANY OF NEW YORK  
ATTN: ROBERT BICE  
212-650-1361

UNITED STATES ATTORNEY'S OFFICE  
ATTN: CLAIMS UNIT - ROOM 417  
212-637-2685

UNITED STATES DEPT. OF JUSTICE  
ATTN: ERIC H. HOLDER, JR., ATTORNEY GENERAL  
202-307-6777

UNITED STATES ATTORNEYS OFFICE  
ATTN: LEV DASSIN, USA  
212-637-2685

INTERNAL REVENUE SERVICE  
ATTN: LEGAL DEPARTMENT  
410-962-9955

DEPARTMENT OF THE TREASURY  
ATTN: OFFICE OF GENERAL COUNSEL  
202-622-6415

INTERNAL REVENUE SERVICE  
ATTN: LEGAL DEPARTMENT  
212-436-1931

SECURITIES AND EXCHANGE COMMISSION  
ATTN: MARK SCHONFELD, REGIONAL DIRECTOR  
212-336-1322

SECURITIES AND EXCHANGE COMMISSION  
ATTN: ANDREW N. VOLLMER, ACTING GEN. COUNSEL  
202-772-9263

NEW YORK STATE DEPT TAXATION & FINANCE  
ATTN: BANKRUPTCY/SPECIAL PROC. SECT.  
518-457-0617

NEW YORK CITY DEPT. OF FINANCE  
ATTN: LEGAL AFFAIRS - DEVORA COHN  
718-403-3650

OFFICE OF THE ATTORNEY GENERAL  
ANDREW M. CUOMO  
212-416-8369



MISSOURI DEPT OF REVENUE  
STEVEN A. GINTHER  
573-751-7232

THE PORT AUTHORITY OF NY AND NJ  
MILTON H. PACTER, ESQ.  
212-435-3834

THE PORT AUTHORITY OF NY AND NJ  
KATHLEEN M. COLLINS, ESQ.  
212-435-3834

EXIGEN GROUP  
ATTN: STUART SCHNECK, ESQ  
415-402-1954

LINEBARGER GOGGAN BLAIR & SAMPSON LLP  
DAVID G. AELVOET  
210-226-4308

GARDERE WYNNE SEWELL LLP  
DEIRDRE B. RUCKMAN  
214-999-3250

# EXHIBIT D

U.S. BANKRUPTCY COURT, SDNY  
HON. ROBERT E. GERBER (CHAMBERS)  
ONE BOWLING GREEN  
NEW YORK, NY

INTERNAL REVENUE SERVICE  
ATTN: INSOLVENCY SECTION  
PO BOX 21126  
PHILADELPHIA, PA

NEW YORK STATE UNEMPLOYMENT INS. FUND  
ATTN: LEGAL DEPARTMENT  
PO BOX 551  
ALBANY, NY